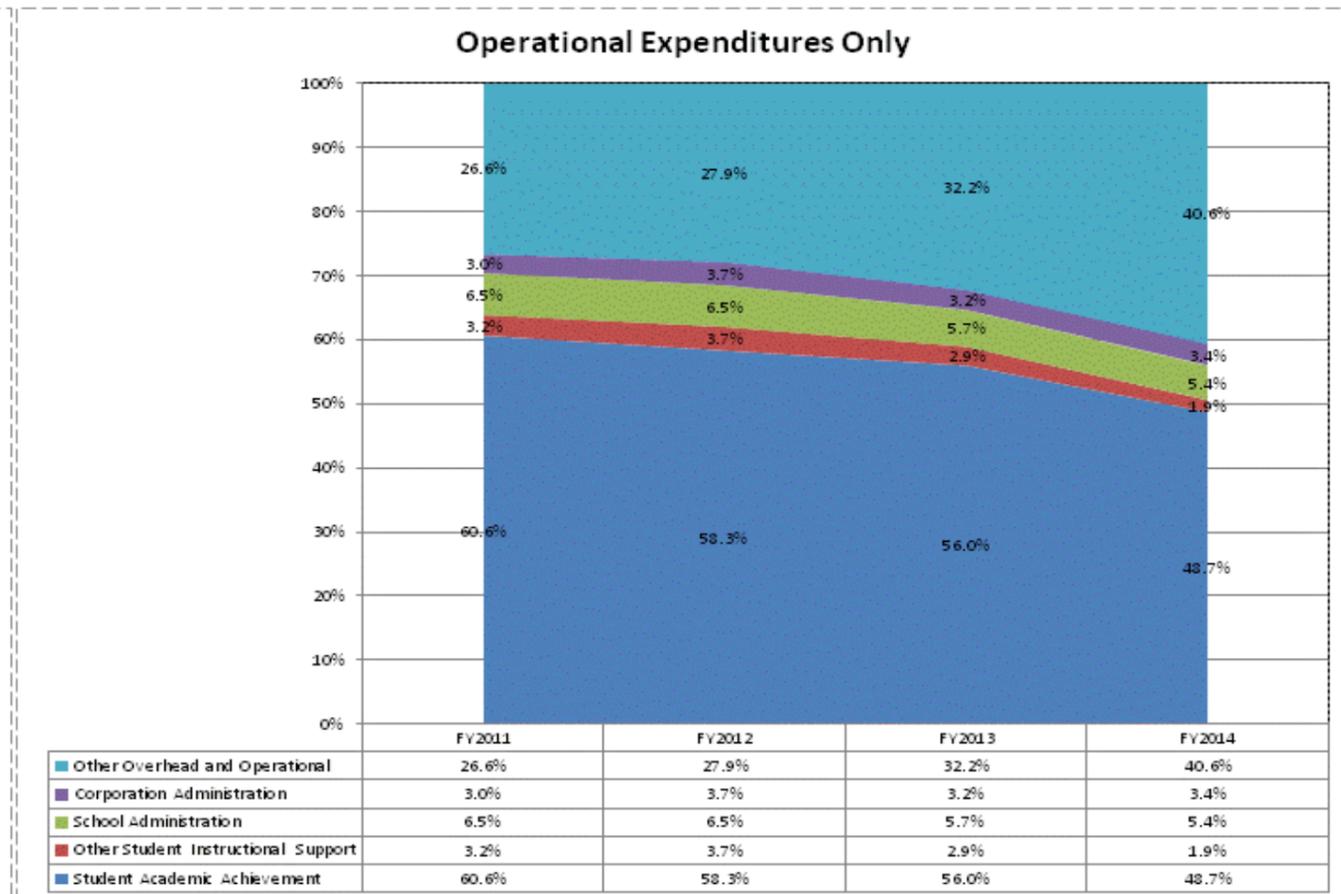
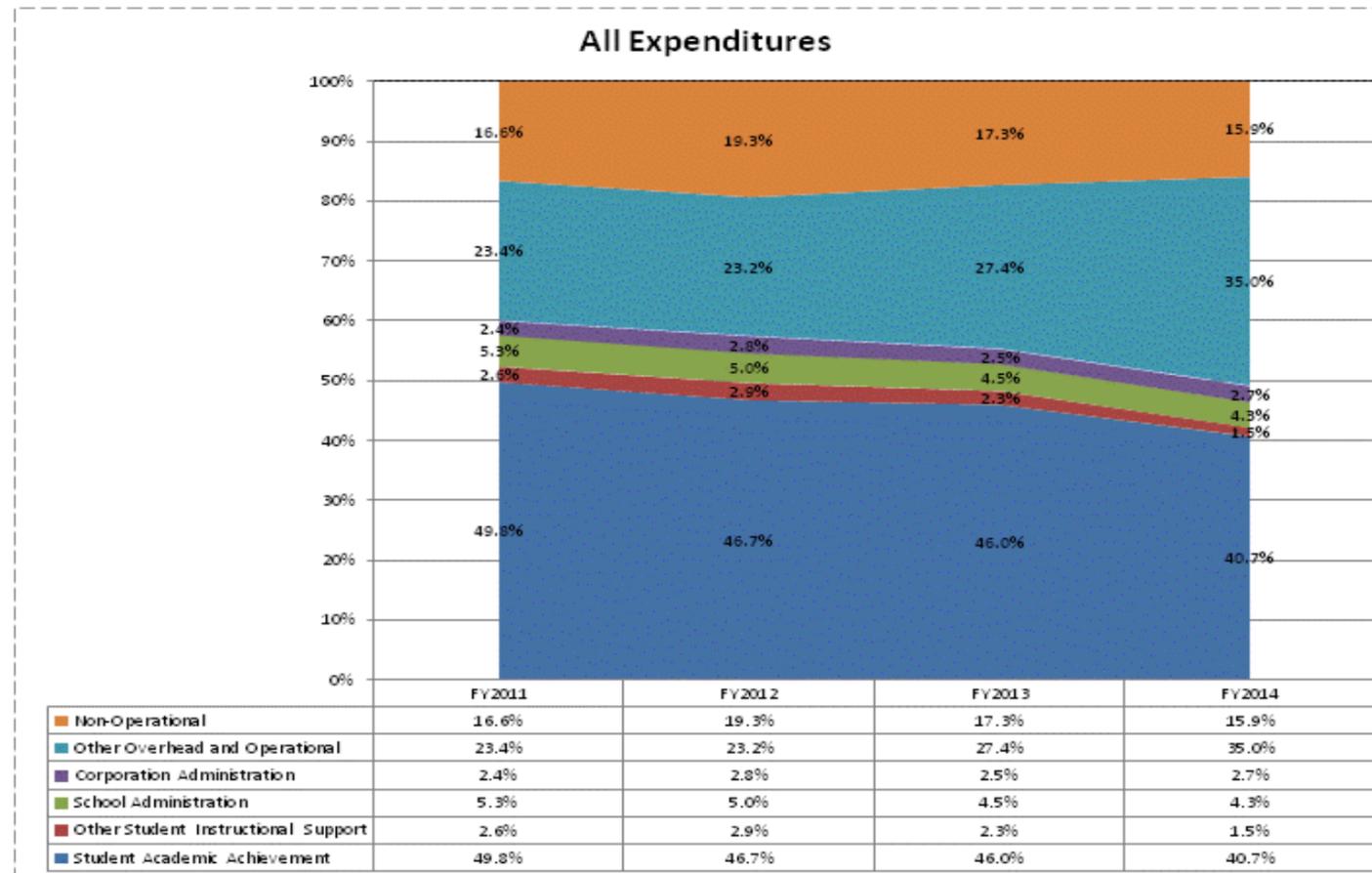


**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Warren County (8115)**

M S D Warren County (8115)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$6,746,179	52.4%	\$7,092,448	54.5%	\$6,009,921	46.0%	\$6,089,275	40.7%
Student Instructional Support	\$918,905	7.1%	\$1,019,708	7.8%	\$895,034	6.8%	\$859,039	5.7%
Overhead and Operational Nonoperational	\$3,074,569	23.9%	\$3,075,687	23.6%	\$3,913,081	29.9%	\$5,642,249	37.7%
Nonoperational	\$2,122,798	16.5%	\$1,819,909	14.0%	\$2,258,619	17.3%	\$2,381,039	15.9%
<b>Grand Total</b>	<b>\$12,862,451</b>		<b>\$13,007,752</b>		<b>\$13,076,654</b>		<b>\$14,971,601</b>	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	59.6%	62.4%	52.8%	46.4%



**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Warren County (8115)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Academic Achievement</b>							
11050 Regular Programs; Full Day Kindergarten	\$63,418	\$247,104	\$214,510	\$220,330	247%	-11%	3%
11100 Regular Programs; Elementary	\$2,033,886	\$2,500,530	\$2,049,038	\$2,093,409	3%	-16%	2%
11200 Regular Programs; Middle/Junior High	\$173,088	\$180,686	\$0	\$0	-100%	-100%	N/A
11300 Regular Programs; High School	\$1,607,263	\$2,132,430	\$1,795,738	\$1,709,673	6%	-20%	-5%
11410 Vocational Education; Agriculture A	\$62,609	\$77,769	\$47,777	\$45,687	-27%	-41%	-4%
11440 Vocational Education; Health Occupations	\$0	\$0	\$0	\$20,786	N/A	N/A	N/A
11450 Vocational Education; Consumer and Homemaking	\$61,530	\$38,343	\$74,897	\$114,753	86%	199%	53%
11510 Vocational Education; Cooperative Education	\$32,490	\$44,962	\$11,483	\$0	-100%	-100%	-100%
11610 Regular Programs; Alternative Education Programs; Elementary	\$0	\$21,860	\$0	\$0	N/A	-100%	N/A
11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$54,207	\$0	\$0	\$0	-100%	N/A	N/A
11910 Other Regular Programs; Competency Testing	\$9,473	\$5,977	\$0	\$0	-100%	-100%	N/A
12110 Gifted And Talented; Gifted and Talented	\$11,827	\$31,507	\$31,932	\$31,623	167%	0%	-1%
12210 Mental Disabilities; Mild Mental Disabilities	\$95,483	\$137,248	\$105,187	\$139,234	46%	1%	32%
12310 Physical Impairment; Orthopedic Impairment	\$45,892	\$53,898	\$0	\$0	-100%	-100%	N/A
12350 Physical Impairment; Homebound	\$0	\$0	\$420	\$2,470	N/A	N/A	488%
12520 Culturally Different; Compensatory	\$0	\$1,179	\$0	\$0	N/A	-100%	N/A
12610 Learning Disability	\$265,091	\$425,210	\$559,014	\$454,462	71%	7%	-19%
13100 Adult/Continuing Education Programs; Adult Basic Education	\$20,519	\$24,221	\$102,123	\$134,888	> 500%	457%	32%
13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$18,255	\$26,846	\$15,486	\$23,700	30%	-12%	53%
14100 Summer School Programs; Elementary	\$21,472	\$15,510	\$19,532	\$15,243	-29%	-2%	-22%
16100 Remediation Testing	\$47,004	\$56,526	\$173,363	\$213,541	354%	278%	23%
16200 Preventive Remediation	\$69,078	\$65,128	\$10,222	\$5,826	-92%	-91%	-43%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$0	\$6,143	\$5,577	\$7,980	N/A	30%	43%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$81,300	\$85,648	\$103,554	\$76,585	-6%	-11%	-26%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$346,808	\$335,869	\$258,116	\$288,725	-17%	-14%	12%
17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other	\$0	\$0	\$2,164	\$4,370	N/A	N/A	102%
22110 Improvement of Instruction; Service Area Direction	\$3,457	\$3,191	\$2,200	\$1,000	-71%	-69%	-55%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$0	\$752	\$0	\$0	N/A	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$82,528	\$128,949	\$18,800	\$5,754	-93%	-96%	-69%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$2,135	\$1,900	\$5,500	\$2,600	22%	37%	-53%
22220 Library/Media Services; School Library	\$197,150	\$194,784	\$126,015	\$58,305	-70%	-70%	-54%
22230 Library/Media Services; Audiovisual	\$4,117	\$7,189	\$0	\$0	-100%	-100%	N/A
22360 Instruction, Related Technology; Network Support	\$111,217	\$69,582	\$175,006	\$233,529	110%	236%	33%
22900 Other Support Service, Instructional Staff	\$0	\$1,185	\$0	\$1,000	N/A	-16%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$96,593	\$113,478	\$60,394	\$80,640	-17%	-29%	34%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$43,962	\$47,029	\$31,139	\$83,334	90%	77%	168%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$4,471	\$9,817	\$10,736	\$12,169	172%	24%	13%
26497 2007 Account Code - Teachers Retirement Fund	\$255,715	\$0	\$0	\$0	N/A	N/A	N/A
60500 Nonprogramed Charges; Debt Service TBR ; Transfers ECA Only	\$0	\$0	\$0	\$7,658	N/A	N/A	N/A
<b>Student Academic Achievement Total</b>	<b>\$5,922,037</b>	<b>\$7,092,448</b>	<b>\$6,009,921</b>	<b>\$6,089,275</b>	<b>3%</b>	<b>-14%</b>	<b>1%</b>
<b>Student Instructional Support</b>							
21220 Guidance Services; Counseling Services	\$120,408	\$134,146	\$124,658	\$50,386	-58%	-62%	-60%
21250 Guidance Services; Records Maintenance	\$422	\$12,772	\$0	\$0	-100%	-100%	N/A
21310 Health Services; Service Area Direction	\$1,005	\$1,338	\$216	\$2,364	135%	77%	> 500%
21340 Health Services; Nurse Services	\$49,587	\$64,850	\$67,963	\$73,969	49%	14%	9%
21390 Health Services; Other Health Services	\$11,455	\$48,694	\$15,409	\$11,597	1%	-76%	-25%
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$111,397	\$95,120	\$93,888	\$83,437	-25%	-12%	-11%
21990 Other Support Services, Students; Other Student Services	\$6,725	\$12,545	\$0	\$0	-100%	-100%	N/A
24100 Office of The Principal	\$481,888	\$650,244	\$592,899	\$637,286	32%	-2%	7%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Warren County (8115)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
<b>Student Instructional Support Total</b>	<b>\$782,887</b>	<b>\$1,019,708</b>	<b>\$895,034</b>	<b>\$859,039</b>	<b>10%</b>	<b>-16%</b>	<b>-4%</b>
<b>Overhead and Operational</b>							
23110 Board of Education; Service Area Direction	\$10,000	\$10,765	\$10,765	\$10,765	8%	0%	0%
23120 Board of Education; Service Area Assistants	\$56,199	\$63,702	\$38,116	\$38,630	-31%	-39%	1%
23150 Board of Education; Legal Services	\$3,319	\$3,314	\$3,314	\$7,539	127%	127%	127%
23160 Board of Education; Promotion Expenses	\$1,397	\$1,350	\$2,346	\$3,752	169%	178%	60%
23190 Board of Education; Other Governing Body Services	\$9,084	\$10,742	\$11,061	\$9,590	6%	-11%	-13%
23210 Executive Administration; Office of The Superintendent	\$131,799	\$183,116	\$171,441	\$174,470	32%	-5%	2%
25110 Fiscal Services; Office of The Business Manager	\$54,581	\$64,667	\$20,310	\$44,055	-19%	-32%	117%
25120 Fiscal Services; Service Area Direction	\$10,500	\$0	\$0	\$0	-100%	N/A	N/A
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$500	\$500	\$500	N/A	0%	0%
25191 Other Fiscal Services; Refund of Revenue	\$1,180	\$1,372	\$2,057	\$2,562	117%	87%	25%
25192 Other Fiscal Services; Petty Cash	\$90	\$35	\$0	\$0	-100%	-100%	N/A
25193 Other Fiscal Services; Printed Forms	\$3,129	\$2,680	\$1,541	\$1,642	-48%	-39%	7%
25196 Other Fiscal Services; Cash Change	\$642	\$806	\$521	\$536	-17%	-33%	3%
25400 Planning, Research, Development and Evaluation	\$2,411	\$125	\$0	\$0	-100%	-100%	N/A
25730 Personnel Services; Personnel Services	\$0	\$22,913	\$62,694	\$87,514	N/A	282%	40%
25750 Personnel Services; Health Services	\$0	\$3,807	\$2,000	\$3,000	N/A	-21%	50%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$20,650	N/A	N/A	N/A
25990 Other Support Services, Central	\$2,837	\$0	\$0	\$0	-100%	N/A	N/A
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$960,022	\$1,190,378	\$1,747,843	\$3,366,385	251%	183%	93%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$5,303	\$5,218	\$6,186	\$6,745	27%	29%	9%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$63,510	\$59,041	\$78,613	\$71,660	13%	21%	-9%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$1,550	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$31,335	\$0	\$0	\$0	N/A	N/A	N/A
26600 Operation and Maintenance of Plant Services; Security Services	\$1,194	\$0	\$0	\$0	-100%	N/A	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$69,978	\$105,224	\$75,911	\$143,181	105%	36%	89%
26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$16,920	\$16,545	\$66,157	\$105,881	> 500%	> 500%	60%
27010 Student Transportation; Service Area Direction	\$88,626	\$135,028	\$114,278	\$114,432	29%	-15%	0%
27100 Student Transportation; Vehicle Operation	\$256,606	\$315,730	\$343,665	\$343,739	34%	9%	0%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$249,203	\$268,053	\$344,936	\$273,622	10%	2%	-21%
27400 Student Transportation; Purchase of School Buses	\$316,220	\$61,207	\$150,380	\$225,000	-29%	268%	50%
27500 Student Transportation; Insurance on Buses	\$20,927	\$10,534	\$19,783	\$21,000	0%	99%	6%
27600 Student Transportation; Insurance on Pupils	\$14,084	\$1,899	\$0	\$15,000	7%	> 500%	N/A
27700 Student Transportation; Contracted Transportation Services	\$38	\$0	\$1,707	\$2,313	> 500%	N/A	36%
27900 Student Transportation; Other Student Transportation Services	\$2,231	\$1,785	\$1,250	\$1,934	-13%	8%	55%
31200 Food Services Operations; Food Preparation and Dispensing	\$188,879	\$227,846	\$244,054	\$254,969	35%	12%	4%
31400 Food Services Operations; Food Purchases	\$221,834	\$289,778	\$330,320	\$274,734	24%	-5%	-17%
31900 Other Food Services	\$46,153	\$17,525	\$61,333	\$16,449	-64%	-6%	-73%
<b>Overhead and Operational Total</b>	<b>\$2,841,782</b>	<b>\$3,075,687</b>	<b>\$3,913,081</b>	<b>\$5,642,249</b>	<b>99%</b>	<b>83%</b>	<b>44%</b>
<b>Nonoperational</b>							
33100 Community Service Operations; Direction of Community Services	\$68,909	\$86,935	\$70,071	\$73,013	6%	-16%	4%
33200 Community Recreation	\$14,960	\$20,585	\$20,890	\$21,595	44%	5%	3%
33400 Athletic Coaches	\$112,703	\$122,666	\$120,729	\$120,690	7%	-2%	0%
33930 Latch Key Kid Program	\$25,374	\$22,055	\$0	\$0	-100%	-100%	N/A
33940 Child Care Services	\$2,616	\$9,623	\$22,242	\$20,949	> 500%	118%	-6%
33990 Other Community Services; Other	\$598	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$17,459	\$24,439	\$31,157	\$97,248	457%	298%	212%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$560,706	\$473,062	\$803,633	\$319,450	-43%	-32%	-60%

**School Corporation Expenditures by Expenditure Type**  
**Biannual Financial Report Data July 2013 - June 2014**  
**M S D Warren County (8115)**

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$79,423	\$80,314	\$42,188	\$47,364	-40%	-41%	12%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$293,227	\$20,856	\$29,989	\$152,719	-48%	> 500%	409%
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$253,538	\$58,983	\$90,822	\$502,981	98%	> 500%	454%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$0	\$74,148	\$0	N/A	N/A	-100%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$0	\$8,882	N/A	N/A	N/A
52200 Debt Services; Interest on Debt; Temporary Loans	\$0	\$21,042	\$0	\$0	N/A	-100%	N/A
53100 Debt Services; Lease Rental; Buildings ; Principal	\$659,250	\$872,750	\$871,750	\$870,846	32%	0%	0%
54200 Common School Fund; Principal	\$0	\$0	\$0	\$54,870	N/A	N/A	N/A
54250 Common School Fund; Interest	\$0	\$0	\$0	\$582	N/A	N/A	N/A
59200 Other Debt Services Obligations; Bank Fee	\$0	\$0	\$0	\$2,250	N/A	N/A	N/A
60700 Nonprogramed Charges; Scholarships	\$0	\$6,600	\$81,000	\$87,600	N/A	> 500%	8%
<b>Nonoperational Total</b>	<b>\$2,088,763</b>	<b>\$1,819,909</b>	<b>\$2,258,619</b>	<b>\$2,381,039</b>	<b>14%</b>	<b>31%</b>	<b>5%</b>
<b>Prorated By Fund</b>							
26491 2007 Account Code - PERF	\$72,081	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$507,483	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$40,263	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$528,503	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$3,017	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$75,635	\$0	\$0	\$0	N/A	N/A	N/A
<b>Prorated By Fund Total</b>	<b>\$1,226,982</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>